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EXTRAORDINARY

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MINISTRY OF LAW

New Delhi, the 6th June, 1957

The following Acts of Parliament received the assent of the President on the 4th June, 1957, and are hereby published for general information:—

THE APPROPRIATION (No. 3) ACT, 1957

No. 15 OF 1957

[4th June, 1957]

An Act to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services during the financial year ended on the 31st day of March, 1954, in excess of the amounts granted for those services and for that year.

Be it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (No. 3) Act, 1957. **Short title.**

2. From and out of the Consolidated Fund of India, the sums specified in column 3 of the Schedule amounting in the aggregate to the sum of three crores, eighteen lakhs, thirty-four thousand, two hundred and sixteen rupees shall be deemed to have been authorised to be paid and applied to meet the amount spent for defraying the charges in respect of the services specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 1954, in excess of the amounts granted for those services and for that year.

Issue of Rs.
3,18,34,216
out of the
Consolidated
Fund of
India to
meet certain
excess ex-
penditure for
the year
ended on the
31st March,
1954.

Appropriation.

3. The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of India under this Act shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 1954.

THE SCHEDULE

(See sections 2 and 3)

1	2	3		
		Excess		
No. of Vote	Services and purposes	Voted portion	Charged portion	Total
		Rs.	Rs.	Rs.
1	Ministry of Commerce and Industry	13,999	..	13,999
9	Aviation . . . . .	..	9,651	9,651
25	Miscellaneous Expenditure under the Ministry of External Affairs	1,81,526	..	1,81,526
32	Payments to other Governments, Departments, etc., on account of administration of Agency Subjects and Management of Treasuries	573	..	573
34	Currency . . . . .	..	50	50
	Superannuation Allowances and Pensions	8,51,416	..	8,51,416
38	Miscellaneous Departments and Expenditure under the Ministry of Finance . . . . .	..	8,423	8,423
40	Miscellaneous adjustments between the Union and State Governments	39,643	..	39,643
42	Pre-partition payments . . . . .	..	1,08,285	1,08,285
	CHARGED—Interest on Debt and other obligations and reduction or avoidance of debt . . . . .	..	1,02,69,376	1,02,69,376
50	Public Health	1,58,10,262	..	1,58,10,262
53	Cabinet	1,30,850	..	1,30,850
104	Other Civil Works	10,71,297	..	10,71,297
119	Commuted Value of Pensions . . . . .	..	66,767	66,767
125	Other Capital Outlay of the Ministry of Food and Agriculture . . . . .	..	6,96,903	6,96,903

1	2	3		
No. of Vote	Services and purposes	Excess		
		Voted portion	Charged portion	Total
		Rs.	Rs.	Rs.
126	Capital Outlay of the Ministry of Health	17,53,179	..	17,53,179
127	Capital Outlay of the Ministry of Home Affairs . . . . .	..	2	2
128	Capital Outlay on Broadcasting	8,22,014	..	8,22,014
	TOTAL	2,06,74,759	1,11,59,457	3,18,34,216

THE CENTRAL SALES TAX (AMENDMENT) ACT 1957

No. 16 of 1957

[4th June, 1957]

An Act to amend the Central Sales Tax Act, 1956.

BE it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

74 of 1956.

1. This Act may be called the Central Sales Tax (Amendment) Act, 1957. Short title.

2. In section 8 of the Central Sales Tax Act, 1956 (hereinafter referred to as the principal Act), in sub-section (5), for the words "the Central Government" and "any Union territory", the words "the State Government" and "the State" shall respectively be substituted. Amendment of section 8.

3. In section 14 of the principal Act, after item (ii), the following item shall be inserted, namely:— Amendment of section 14.

"(iia) cotton yarn, but not including cotton yarn waste;"

4. For section 15 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 15.

"15. Every sales tax law of a State shall, in so far as it imposes or authorises the imposition of a tax on the sale or purchase of declared goods, be subject to the following restrictions and conditions, namely:— Restrictions and conditions in regard to tax on sale or purchase of declared goods within a State.

(a) the tax payable under that law in respect of any sale or purchase of such goods inside the State shall be levied only in respect of the last sale or purchase inside the State and shall not exceed two per cent. of the sale or purchase price;

(b) notwithstanding anything contained in clause (a), no tax shall be levied in respect of the last sale or purchase inside the State if the declared goods purchased are intended for sale in the course of inter-State trade or commerce.

Explanation.—The expression “last sale or purchase inside the State” means the transaction in which a dealer registered under the sales tax law of the State—

(i) sells to or purchases from another such dealer declared goods for use by the purchaser in the manufacture of goods for sale or for use by the purchaser in the execution of any contract; or

(ii) purchases declared goods from another such dealer for sale to a dealer not registered under the sales tax law of the State or to a consumer in the State.”.

K. V. K. SUNDARAM,
Secy. to the Govt. of India.